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## Spanish Philippines S.B/ & Co Revisited

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With reference to the S.B/ & Co pattern shown in "Perfins of the Spanish Philippines" (The Perfins Bulletin, January 2004, page 13) here are several thoughts and a question.

- The perfin S.B/ & Co is also to be found on stamps of Hong Kong (Schwerdt A 60), user not listed, and Straits Settlements, (A65) with Sandilands, Buttery & Co., Singapore, as the user. The latter information is also to be found in "Perfins of British Malaya" (1989) by Peter Giffen. The perfin is identical on all three countries.
- In a supplement to Journal No.283, of the
- Hong Kong Study Circle, Oct. 1992, perfin S.B/ & Co is also mentioned, but the user is not known.
- The firm Sandilands, Buttery & Co., Singapore also used a security marking ("firm chop") with the firm's full name in purple.
- Smith, Bell and Company in Manilla did the same. (I have an example, on Philippine, Scott 164, full name in purple.
- So the question remains: who was the real user of perfin S.B/ & Co?